

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
MAY 31, 2016**

PER CAPITA FEE

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2015	\$ 1,148,297
PROJECTED REVENUES (TAX YEAR 2015)	4,967,917
PROJECTED EXPENDITURES FROM PER CAPITA FEES	
CENTRALIZED SERVICES	(1,623,583)
PREDATOR CONTROL	(350,000)
DIAGNOSTIC LABORATORY	(131,691)
ANIMAL HEALTH	(662,241)
MILK INSPECTION	(55,000)
BRANDS ENFORCEMENT	(882,745)
TOTAL PROJECTED PER CAPITA FEE EXPENDITURES	(3,705,260)
CURRENT YEAR PROJECTED NET INCREASE	1,262,657
ENDING PROJECTED CASH BALANCE: JUNE 30, 2016	\$ 2,410,954

Projected revenues are calculated based on the livestock reporting forms received by the Department of Revenue and indirect cost reimbursement from federal government programs. The department has projected per capita fees on livestock for FY 2016 to be \$4,644,681 and has collected \$4,532,471 as of May 31, 2016. The department expects to collect the remaining amount by the end of the fiscal year. Indirect costs and other revenues account for the remaining \$323,236 of the total per capita fee revenue amount of \$4,967,917.

The projected expenditures from per capita fees are program expenditures over other funding sources.

The department is collecting tax year (TY) 2016 per capita fees (PCF) for FY 2017. The TY2016 PCF collected is not included in the projected cash balance. These fees are held in a separate account and are not available for current year expenditures. The current amount collected for FY2017 as of May 31, 2016 is \$4,571,486 and is recorded as unearned revenue. The unearned revenue is invested in STIP.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
MAY 31, 2016**

BRANDS INSPECTIONS

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2015	\$ 4,421,025
UNEARNED REVENUE	<u>(3,615,823)</u>
BEGINNING CASH AVAILABLE FOR CURRENT YEAR EXPENDITURES	805,202
PROJECTED REVENUES	2,753,708
PROJECTED EXPENDITURES	<u>(2,485,319)</u>
PROJECTED CURRENT YEAR NET INCREASE	<u>268,389</u>
ENDING PROJECTED CASH BALANCE: JUNE 30, 2016	<u><u>\$ 1,073,591</u></u>

Unearned revenue is brands re-record, new brands and transfers and mortgage interest filing fees. The unearned revenue is invested with Montana Board of Investments in Short Term Investment Pool (STIP).

The projected expenditures are only the expenses that will be paid from brand revenues.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
MAY 31, 2016**

DIAGNOSTIC LABORATORY FEES

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2015	\$ 249,854
PROJECTED REVENUES (LAB FEES)	1,039,430
PROJECTED EXPENDITURES (MAIN LAB EXPENSES)	<u>(1,037,000)</u>
PROJECTED CURRENT YEAR NET INCREASE	<u>2,430</u>
ENDING PROJECTED CASH BALANCE: JUNE 30, 2016	<u><u>\$ 252,284</u></u>

The cash balances include cash for the main diagnostic laboratory fees.

The projected expenditures are only the expenses that will be paid from lab fees.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
MAY 31, 2016**

MILK INSPECTION AND MILK LABORATORY

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2015	\$ 28,838
PROJECTED REVENUES	373,982
PROJECTED EXPENDITURES	<u>(290,682)</u>
PROJECTED CURRENT YEAR NET INCREASE	<u>83,300</u>
ENDING PROJECTED CASH BALANCE: JUNE 30, 2016	<u><u>\$ 112,138</u></u>

The projected expenditures include milk inspection program and milk diagnostic laboratory projections.

The projected expenditures are only the expenses that will be paid from milk inspection fees.

The milk inspection program has \$55,000 in spending authority from per capita fees.

A decrease in production may occur during the year causing the projected revenues to be overstated.

Extraordinary expenses toward fiscal year end may occur.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

BUDGET YEAR LAPSED: 83.6%
PAYROLL PERIODS COMPLETED: 87.0%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses June to June	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 135.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 4,831,859	\$ 800,418	\$ 5,632,277	\$ 5,793,256	\$ 160,979
61200 OVERTIME	68,464	5,500	73,964	65,730	(8,234)
61300 OTHER/PER DIEM	6,200	1,554	7,754	7,350	(404)
61400 BENEFITS	2,009,748	332,955	2,342,703	2,618,915	276,212
TOTAL PERSONAL SERVICES	6,916,271	1,140,427	8,056,698	8,485,251	428,553
62000 OPERATIONS					
62100 CONTRACT	1,006,718	141,990	1,148,708	1,133,625	(15,083)
62200 SUPPLY	582,934	152,842	735,776	880,997	145,221
62300 COMMUNICATION	168,237	33,723	201,960	214,196	12,236
62400 TRAVEL	110,400	26,954	137,354	155,179	17,825
62500 RENT	317,287	62,370	379,657	400,303	20,646
62600 UTILITIES	45,744	7,700	53,444	51,511	(1,933)
62700 REPAIR & MAINT	132,713	22,401	155,114	208,410	53,296
62800 OTHER EXPENSES	426,780	83,608	510,388	502,796	(7,592)
TOTAL OPERATIONS	2,790,813	531,588	3,322,401	3,547,017	224,616
63000 EQUIPMENT					
63100 EQUIPMENT	14,395	22,305	36,700	39,200	2,500
TOTAL EQUIPMENT	14,395	22,305	36,700	39,200	2,500
68000 TRANSFERS					
68000 TRANSFERS	202,925	27,522	230,447	513,481	283,034
TOTAL TRANSFERS	202,925	27,522	230,447	513,481	283,034
69000 CAPITAL LEASES					
69000 LEASES	12,682	6,794	19,476	19,967	491
TOTAL LEASES	12,682	6,794	19,476	19,967	491
TOTAL EXPENDITURES	\$ 9,937,086	\$ 1,728,636	\$ 11,665,722	\$ 12,604,916	\$ 939,194

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 2,016,373	\$ 442,116	\$ 2,458,489	\$ 2,656,816	\$ 198,327
02262 SHIELDED EGG GRADING FEES	109,012	17,260	126,272	169,488	43,216
02425 BRAND INSPECTION FEES	2,444,201	41,118	2,485,319	2,485,319	-
02426 PER CAPITA FEE	2,450,464	900,326	3,350,790	3,545,770	194,980
02427 ANIMAL HEALTH	1,008,602	34,116	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	336,225	9,457	345,682	574,784	229,102
02817 MILK CONTROL	236,345	38,290	274,635	278,250	3,615
03209 MEAT & POULTRY INSPECTION	658,845	109,021	767,866	816,453	48,587
03032-1 NATIONAL LAB NETWORK	40,682	18,897	59,579	59,579	-
03032-2 SHELL EGG FEDERAL INSPECTION FEES	14,813	2,430	17,243	21,341	4,098
03427 FEDERAL UMBRELLA PROGRAM	621,524	115,605	737,129	954,398	217,269
TOTAL BUDGETED FUNDS	\$ 9,937,086	\$ 1,728,636	\$ 11,665,722	\$ 12,604,916	\$ 939,194

Predator control is statutorily appropriated and is not included in this projection. It is paid from Per Capita Fees in the amount of \$350,000.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses June 2016	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 692,370	\$ 99,990	\$ 792,360	\$ 651,757	\$ (140,603)
61400 BENEFITS	216,571	37,530	254,101	270,451	16,350
TOTAL PERSONAL SERVICES	908,941	137,520	1,046,461	922,208	(124,253)
62000 OPERATIONS					
62100 CONTRACT	171,420	21,480	192,900	210,178	17,278
62200 SUPPLY	57,954	11,410	69,364	110,656	41,292
62300 COMMUNICATION	15,979	3,150	19,129	32,250	13,121
62400 TRAVEL	5,230	1,030	6,260	12,451	6,191
62500 RENT	128,980	25,380	154,360	157,763	3,403
62700 REPAIR & MAINT	403	80	483	12,759	12,276
62800 OTHER EXPENSES	8,656	1,710	10,366	16,995	6,629
TOTAL OPERATIONS	388,622	64,240	452,862	553,052	100,190
68000 TRANSFERS					
68000 TRANSFERS	89,278	5,222	94,500	87,481	(1,797)
TOTAL TRANSFERS	89,278	5,222	94,500	87,481	(1,797)
TOTAL EXPENDITURES	\$ 1,386,841	\$ 206,982	\$ 1,593,823	\$ 1,562,741	\$ (25,860)
BUDGETED FUNDS					
02426 PER CAPITA	\$ 1,386,841	\$ 206,982	\$ 1,593,823	\$ 1,562,741	\$ (31,082)
TOTAL BUDGETED FUNDS	\$ 1,386,841	\$ 206,982	\$ 1,593,823	\$ 1,800,805	\$ (31,082)

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month. The projected expenses include adjustments for circumstances that are not consistent expenses, such as the 2% charge for the per capita fee revenue collections.

In personal services, payouts to employees who left service of the department in that amount of \$109,499 were adjusted before calculating the projections. Anticipated employee payouts in the amount of \$31,200 was added to the projections because the payouts will be paid after April 30, 2016.

In transfers, the total expenditure is expected to be the 2% collection fee to Department of Revenue for the collection on the Per Capita Fee.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: COMBINED DIAGNOSTIC LABORATORY

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses June to June	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 21.51

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 828,227	\$ 127,550	\$ 955,777	\$ 863,876	\$ (91,901)
61400 BENEFITS	318,286	49,983	368,269	420,017	51,748
TOTAL PERSONAL SERVICES	1,146,513	177,533	1,324,046	1,283,893	(40,153)
62000 OPERATIONS					
62100 CONTRACT	84,463	16,570	101,033	93,878	(7,155)
62200 SUPPLY	380,388	104,630	485,018	465,031	(19,987)
62300 COMMUNICATION	27,787	5,460	33,247	29,412	(3,835)
62400 TRAVEL	7,274	1,430	8,704	8,388	(316)
62500 RENT	1,771	350	2,121	7,949	5,828
62600 UTILITIES	39,244	7,700	46,944	39,542	(7,402)
62700 REPAIR & MAINT	66,927	13,130	80,057	72,019	(8,038)
62800 OTHER EXPENSES	108,688	21,330	130,018	127,072	(2,946)
TOTAL OPERATIONS	716,542	170,600	887,142	843,291	(43,851)
63000 EQUIPMENT					
63100 EQUIPMENT	5,000	18,700	23,700	26,200	2,500
TOTAL EQUIPMENT	5,000	18,700	23,700	26,200	2,500
69000 CAPITAL LEASES					
69000 LEASES	12,682	6,794	19,476	19,967	491
TOTAL LEASES	12,682	6,794	19,476	19,967	491
TOTAL EXPENDITURES	\$ 1,880,737	\$ 373,627	\$ 2,254,364	\$ 2,173,351	\$ (81,013)
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 703,719	\$ 204,730	\$ 908,449	\$ 908,449	\$ -
02426 PER CAPITA FEE	23,029	104,192	127,221	23,029	(104,192)
02427 ANIMAL HEALTH LAB FEES	1,008,602	28,398	1,037,000	1,037,000	-
02701 MILK INSPECTION FEES	104,705	17,410	122,115	145,294	23,179
03032-1 FEDERAL NATIONAL LAB NETWORK	40,682	18,897	59,579	59,579	-
TOTAL BUDGETED FUNDS	\$ 1,880,737	\$ 373,627	\$ 2,254,364	\$ 2,173,351	\$ (81,013)

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month.

The projected expenses are calculating after considering special circumstances that are not consistent expenses, such as the retiring employee payouts of \$92,000. Projections include increases for other items such as payplan increase that went into effect in January 2016 and a recent wage appeal.

Equipment and capital lease projections were made for the full budgeted amount. Capital lease budget is based on the amortization payment schedule and will be paid by year end.

The diagnostic laboratory anticipates an additional \$15,000 in supplies expense during calving season. This has been included in the projections.

Other expenses category includes recharges paid to the university for rent and maintenance. The diagnostic laboratories recharges are being accrued on a monthly basis.

The additional .5 FTE has been included in this projection.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: STATE VETERINARIAN AND IMPORT OFFICE

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses June 2016	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
<div>BUDGETED FTE8.10</div>					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 328,940	\$ 53,150	\$ 382,090	\$ 363,928	\$ (18,162)
61400 BENEFITS	129,920	19,420	149,340	155,466	6,126
TOTAL PERSONAL SERVICES	458,860	72,570	531,430	519,394	(12,036)
62000 OPERATIONS					
62100 CONTRACT	22,872	4,490	27,362	47,772	20,410
62200 SUPPLY	9,972	1,960	11,932	27,517	15,585
62300 COMMUNICATION	30,435	5,980	36,415	41,796	5,381
62400 TRAVEL	1,549	310	1,859	623	(1,236)
62500 RENT	3,303	650	3,953	1,734	(2,219)
62700 REPAIR & MAINT	20,190	240	20,430	18,954	(1,476)
62800 OTHER EXPENSES	10,283	2,020	12,303	18,063	5,760
TOTAL OPERATIONS	98,604	15,650	114,254	156,459	42,205
TOTAL EXPENDITURES	\$ 557,464	\$ 88,220	\$ 645,684	\$ 675,853	\$ 30,169
BUDGETED FUNDS					
02426 PER CAPITA FEE	\$ 557,464	\$ 88,220	\$ 645,684	\$ 675,853	\$ 30,169
TOTAL BUDGET FUNDING	\$ 557,464	\$ 88,220	\$ 645,684	\$ 675,853	\$ 30,169

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month.

The personal services projections include SB 418 pay plan increase.

The state veterinarian and import office anticipates that additional personal services expense will be applied to federal disease grants in the remaining months of the fiscal year.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: DESIGNATED SURVEILLANCE AREA (DSA)

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses June 2016	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 2.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 90,714	\$ 43,010	\$ 133,724	\$ 121,309	\$ (12,415)
61400 BENEFITS	32,593	15,074	47,667	43,849	(3,818)
TOTAL PERSONAL SERVICES	123,307	58,084	181,391	165,158	(16,233)
62000 OPERATIONS					
62100 CONTRACT	438,841	47,781	486,622	583,143	96,521
62200 SUPPLY	3,976	1,070	5,046	4,188	(858)
62300 COMMUNICATION	1,674	977	2,651	2,992	341
62400 TRAVEL	1,728	581	2,309	7,180	4,871
62500 RENT	-	-	-	50	50
62700 REPAIR & MAINT	38	51	89	150	61
62800 OTHER EXPENSES	1,186	48	1,234	598	(636)
TOTAL OPERATIONS	447,443	50,508	497,951	598,301	100,350
TOTAL EXPENDITURES	\$ 570,750	\$ 108,592	\$ 679,342	\$ 763,459	\$ 84,117
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 570,750	\$ 108,592	\$ 679,342	\$ 763,459	\$ 84,117
TOTAL BUDGETED FUNDS	\$ 570,750	\$ 108,592	\$ 679,342	\$ 763,459	\$ 84,117

DSA performs the majority of tests early in the fiscal year and has paid most of the anticipated expenditures for FY 2016. DSA anticipates fewer tests during the remainder of the year, therefore, projections to the end the year are based on the expenditures made in FY 2015 during the projection period June through June.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: MILK & EGG BUREAU
PROGRAM: MILK AND EGG - COMBINED

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses June 2016	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 213,178	\$ 33,300	\$ 246,478	\$ 387,133	\$ 140,655
61400 BENEFITS	86,407	13,660	100,067	156,251	56,184
TOTAL PERSONAL SERVICES	299,585	46,960	346,545	543,384	196,839
62000 OPERATIONS					
62100 CONTRACT	22,275	4,390	26,665	29,280	2,615
62200 SUPPLY	8,984	1,780	10,764	60,310	49,546
62300 COMMUNICATION	4,737	940	5,677	6,122	445
62400 TRAVEL	11,574	2,280	13,854	11,445	(2,409)
62500 RENT	3,832	760	4,592	10,482	5,890
62700 REPAIR & MAINT	1,300	260	1,560	2,368	808
62800 OTHER EXPENSES	10,375	2,050	12,425	11,928	(497)
TOTAL OPERATIONS	63,077	12,460	75,537	131,935	56,398
TOTAL EXPENDITURES	\$ 362,662	\$ 59,420	\$ 422,082	\$ 675,319	\$ 253,237

BUDGETED FUNDS

02262 SHIELDED EGG GRADING FEES	\$ 109,012	\$ 17,260	\$ 126,272	\$ 169,488	\$ 43,216
02426 PER CAPITA FEE	7,317	47,683	55,000	55,000	-
02701 MILK INSPECTION FEES	231,520	(7,953)	223,567	429,490	205,923
03032-2 SHELL EGG FEDERAL INSPECTION FEES	14,813	2,430	17,243	21,341	4,098
TOTAL BUDGET FUNDING	\$ 362,662	\$ 59,420	\$ 422,082	\$ 675,319	\$ 253,237

Milk inspection has a significant excess of budget over projected expenses due to cutting costs to match milk assessment fee revenues. The bureau will not be able to operate at this level and continue to provide services to the industry.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month.

Personal services projection includes SB 418 pay plan.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: BRANDS ENFORCEMENT
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

Year-to-Date Actual Expenses FY 2016	Projected Expenses to June 2016	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,668,499	\$ 280,190	\$ 1,948,689	\$ 2,017,038	\$ 68,349
61200 OVERTIME	68,464	5,500	73,964	65,730	(8,234)
61400 BENEFITS	765,003	128,473	893,476	956,819	63,343
TOTAL PERSONAL SERVICES	2,501,966	414,163	2,916,129	3,039,587	123,458
62000 OPERATIONS					
62100 CONTRACT	88,503	12,250	100,753	74,231	(26,522)
62200 SUPPLY	89,687	17,600	107,287	152,091	44,804
62300 COMMUNICATION	62,773	12,320	75,093	75,101	8
62400 TRAVEL	16,529	8,250	24,779	30,691	5,912
62500 RENT	24,965	4,900	29,865	33,245	3,380
62600 UTILITIES	6,500	-	6,500	11,969	5,469
62700 REPAIR & MAINT	32,563	6,390	38,953	42,820	3,867
62800 OTHER EXPENSES	57,435	11,270	68,705	71,244	2,539
TOTAL OPERATIONS	378,955	72,980	451,935	491,392	39,457
68000 TRANSFERS					
68000 TRANSFERS	-	-	-	129,000	129,000
TOTAL TRANSFERS	-	-	-	129,000	129,000
TOTAL EXPENDITURES	\$ 2,880,921	\$ 487,143	\$ 3,368,064	\$ 3,659,979	\$ 291,915
BUDGETED FUNDS					
02425 BRAND INSPECTION FEES	\$ 2,444,201	\$ 41,118	\$ 2,485,319	\$ 2,485,319	\$ -
02426 PER CAPITA FEES	436,720	446,025	882,745	1,174,660	291,915
TOTAL BUDGET FUNDING	\$ 2,880,921	\$ 487,143	\$ 3,368,064	\$ 3,659,979	\$ 291,915

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month. The projected expenses include adjustments for circumstances that are not consistent expenses, such as the pay outs for retiring employees.

Projected expenses are calculated by obtaining actual expenses year-to-date then subtracting non-consistent items such as those identified below. The adjusted actuals amount is then projected using a run rate based on the number of accounting periods left to the end of the fiscal year. Next, an evaluation of future non-consistent expenses, such as out of state travel or known employees ready to retire, are added to the projection. Also, SB 418 payplan of \$51,900 has been added to the projection.

In contract expenses, the brands division paid \$26,060 for temporary services which have been completed. This was subtracted when calculating the projections.

The brands division is anticipating \$5,500 in additional overtime.

In personal services, there was approximately \$140,100 in payouts for employees leaving the department as of May 31, 2016. The department anticipates an additional \$45,300 in payouts for retiring employees. These are considered in the projections.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2016**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 84%
PAYROLL PERIODS COMPLETED: 87%

	Year-to-Date Actual Expenses May FY 2016	Projected Expenses to June 2016	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 22.50					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 662,200	\$ 108,488	\$ 770,688	\$ 880,173	\$ 109,485
61400 BENEFITS	328,187	48,565	376,752	417,448	40,696
TOTAL PERSONAL SERVICES	990,387	157,053	1,147,440	1,297,621	150,181
62000 OPERATIONS					
62100 CONTRACT	31,475	6,180	37,655	30,071	(7,584)
62200 SUPPLY	5,828	9,250	15,078	10,565	(4,513)
62300 COMMUNICATION	9,794	1,930	11,724	10,302	(1,422)
62400 TRAVEL	26,897	5,280	32,177	44,683	12,506
62500 RENT	74,802	14,680	89,482	96,999	7,517
62700 REPAIR & MAINT	2,351	470	2,821	18,049	15,228
62800 OTHER EXPENSES	179,632	35,240	214,872	202,461	(12,411)
TOTAL OPERATIONS	330,779	73,030	403,809	413,130	9,321
TOTAL EXPENDITURES	\$ 1,321,166	\$ 230,083	\$ 1,551,249	\$ 1,710,751	\$ 159,502
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 662,321	\$ 115,344	\$ 777,665	\$ 888,580	\$ 110,915
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	658,845	109,021	767,866	816,453	48,587
TOTAL BUDGET FUNDING	\$ 1,321,166	\$ 230,083	\$ 1,551,249	\$ 1,710,751	\$ 159,502

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one month.

The projected expenses may include adjustments for circumstances that are not consistent expenses. An example of non-consistent expenses would be the payout of an employee leaving the employment of the department. There were no non-consistent expenses noted for this projection.